

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§7–105.

(a) After reasonable notice to the parties to the agreement, the board of arbitrators chosen under § 7-104 of this subtitle shall hold hearings at the times and places that the board determines.

(b) At the hearings, each party to the agreement may:

- (1) present evidence; and
- (2) examine witnesses.

[\[Previous\]](#)[\[Next\]](#)